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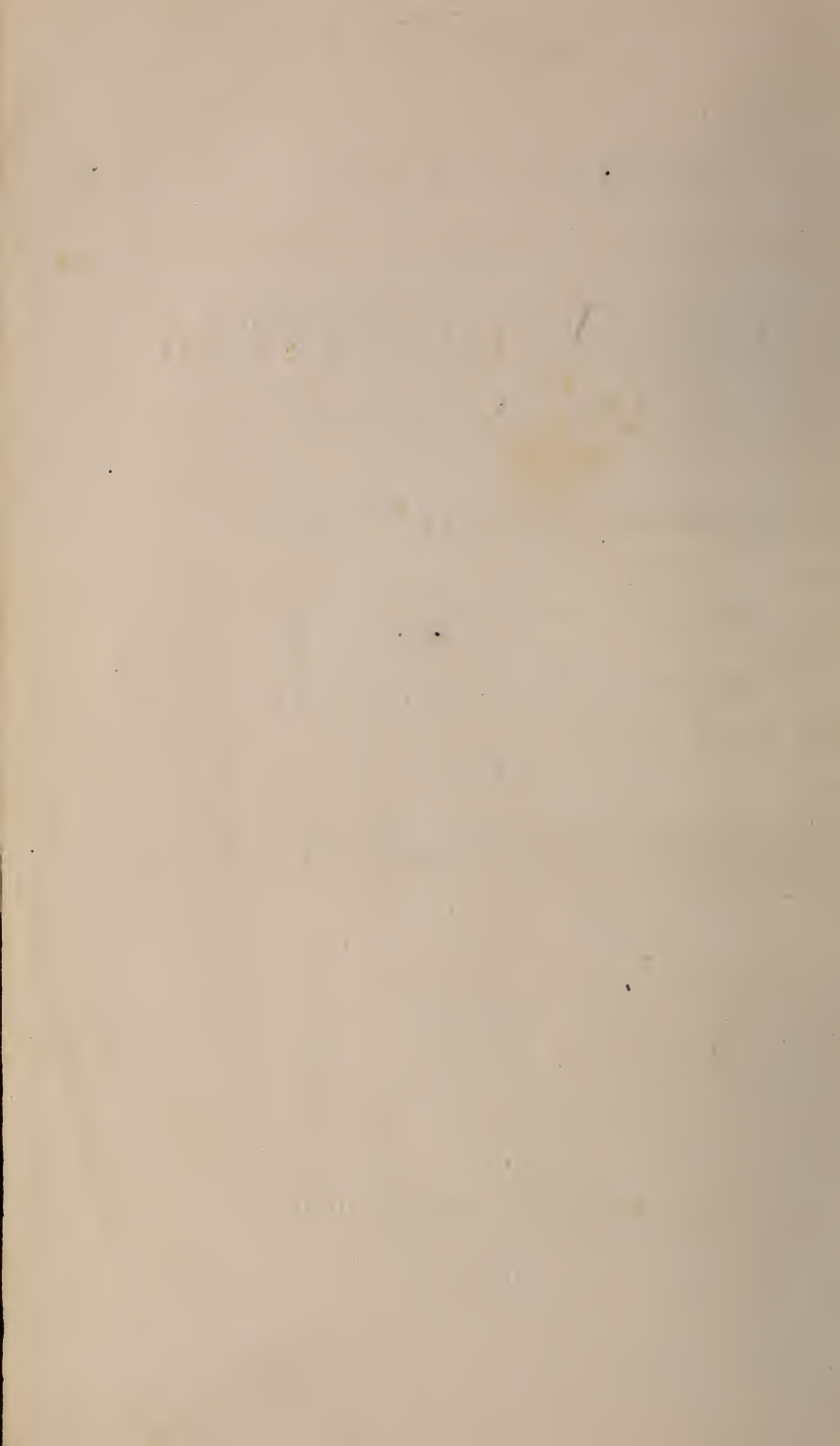






TWELFTH
ANNUAL REPORT
OF THE
AUDITING · COMMITTEE
OF THE
RECEIPTS AND EXPENDITURES
OF THE
TOWN OF SWAMPSCOTT,
FOR THE
YEAR ENDING FEBRUARY 29, 1864.

LYNN:
H. S. COX, PRINTER, — REPORTER OFFICE,
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1864.



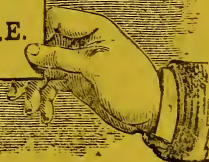
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REPORT OF THE AUDITING COMMITTEE.

To the Inhabitants of the Town of Swampscott : —

The Auditing Committee, in discharge of their duty, have the honor to submit their twelfth annual report of the receipts and expenditures, and a schedule of the property belonging to the town.

The total amount of bills paid during the year, was \$18,163.20, including outstanding bills of the previous year, as follows, viz. : —

| | |
|------------------------------|----------|
| Selectmen's department,----- | \$75 25 |
| School department,----- | 71 33 |
| Poor department,----- | 15 87 |
| | <hr/> |
| | \$162 45 |

The Assessors' valuation of estates in the town, May 1, 1863, was as follows : — Real estate, \$740,430.00 ; personal estate, \$335,532.00. Number of polls, 376. Tax assessed, \$11,323.62 — including State tax, \$2,808.00 ; County tax, \$1,168.25.

The total amount of the town debt is as follows, viz. : —

| | |
|---|-------------|
| Notes on demand, Nathaniel F. Burrill, (5 per ct.)— | \$5,000 00 |
| Notes on demand, Elizabeth P. Proctor, ----- | 600 00 |
| Notes on demand, John Stanley,----- | 450 00 |
| Notes on demand, Blaney & Phillips,----- | 395 00 |
| Notes on demand, John Proctor,----- | 400 00 |
| Notes on demand, J. A. Knowlton,----- | 400 00 |
| Notes on demand, Edward Knowles,----- | 250 00 |
| Notes on demand, P. Holden,----- | 200 00 |
| Notes on time, M. C. Pratt,----- | 7,000 00 |
| Notes on time, John J. Phillips, (5 per ct.)----- | 400 00 |
| Notes on time, Sally Phillips, (5 per ct.)----- | 350 00 |
| | <hr/> |
| <i>Amount carried forward,</i> | \$15,445 00 |

| | |
|--|--------------------|
| <i>Amount brought forward,</i> | \$15,445 00 |
| Notes on time, John Stanley, ----- | 1,000 00 |
| Notes on time, Lynn Savings Institution, ----- | 11,000 00 |
| Notes on time, Daniel Roberts, Jr., ----- | 1,000 00 |
| Outstanding orders, ----- | 345 81 |
| Total, ----- | \$28,790 81 |

The balance of uncollected taxes, in the hands of the Collectors, is as follows : —

| | |
|-----------------------------------|-------------------|
| William Fuller, 1857, ----- | \$78 50 |
| John W. Brooks, 1859-60-61, ----- | 311 16 |
| Daniel H. Millett, 1862-63, ----- | 1,522 47 |
| | \$1,912 13 |

| | |
|---|--------------------|
| Amount due from State aid, for the months of | |
| January and February, 1863, ----- | \$942 00 |
| Amount due from March, 1863, to March, | |
| 1864, ----- | 3,464 00 |
| | \$4,406 00 |
| Total value of the public property of the town, ----- | 15,800 00 |
| Cash in the treasury, ----- | 2,033 78 |
| | \$24,151 91 |

The officers of the several boards inform us that there are but few outstanding bills remaining unpaid; the principal of which is that of the Treasurer, who, having asked an increased salary of fifty dollars per year, the Selectmen declined drawing an order for the same.

We stated in our Report of last year, that the amount of "State aid" paid by the town would be reimbursed by the State; but owing to recent decisions, the State refuses to reimburse the full amount. Of the amount rendered from January, 1862, to January, 1863, the State reimbursed \$3,036.46; leaving a balance unpaid of \$456.29. The amount now awaiting the decision of the State Auditor is \$4,406:00, which it is to be hoped will be paid without deduction.

In conclusion, we would tender our sincere thanks to the Treasurer for the cheerful assistance rendered us in the discharge of our duty; the neat and concise manner in which his accounts have been kept merits our unqualified approbation. We would also

tender our thanks to the Chairman of the Selectmen, for his willingness to render us any assistance in his power.

| | | |
|--------------------|---|----------------------------|
| SAMUEL O. INGALLS, | } | <i>Auditing Committee.</i> |
| JOSEPH BRACKETT, | | |
| EDWARD WOODFORD,* | | |

Swampscott, March 8, 1864.

* Out of town.

RECEIPTS AND EXPENDITURES.

SELECTMEN'S DEPARTMENT.

RECEIPTS.

| | |
|--|----------|
| Appropriation, ----- | \$600 00 |
| Received for rent of Town House, ----- | 124 00 |
| Received of D. P. Stimpson, licenses for dogs, ----- | 45 00 |
| | <hr/> |
| | \$769 00 |

EXPENDITURES.

| | |
|---|----------|
| H. S. Cox, printing Auditing Committee's Report, and Order Book, 1862, ----- | \$39 75 |
| S. O. Ingalls, services as Auditing Committee, ----- | 5 00 |
| Joseph Brackett, the same, ----- | 5 00 |
| Daniel P. Stimpson, the same, ----- | 4 00 |
| John B. Granger, rent of land for pound, ----- | 10 00 |
| Joseph Blaney, rent of land for engine house, 1862, ----- | 18 00 |
| Joseph Blaney, the same, 1863, ----- | 25 00 |
| Samuel Kenninistan, distributing reports, &c., 1862, ----- | 3 50 |
| Charles A. Morris, glazing, ----- | 4 25 |
| H. S. Cox, printing, ----- | 4 00 |
| Towns & Mott, oil, etc., for Town Hall, ----- | 25 43 |
| Holden & Mott, the same, ----- | 15 92 |
| Daniel P. Stimpson, sundries, ----- | 34 15 |
| Thing & Rowe, fuel, ----- | 26 62 |
| Samuel Kenninistan, janitor Town House, ----- | 25 00 |
| Samuel Kenninistan, sawing and splitting wood, ----- | 75 |
| Rufus Delano, returning deaths, ----- | 2 70 |
| Daniel P. Stimpson, recording births, marriages and deaths, ----- | 13 30 |
| Daniel P. Stimpson, services as Town Clerk, ----- | 50 00 |
| Henry J. Thing, services as Chairman of Selectmen, ----- | 50 00 |
| P. Holden, services as Selectman, ----- | 25 00 |
| Elbridge G. Foster, the same, ----- | 25 00 |
| P. Holden, services as Chairman of Assessors, ----- | 50 00 |
| Henry J. Thing, services as Assessor, ----- | 15 00 |
| James A. Knowlton, the same, ----- | 15 00 |
| | <hr/> |
| Total, ----- | \$492 37 |

SCHOOL DEPARTMENT.

RECEIPTS.

| | |
|--|------------|
| Appropriation, ----- | \$2,000 00 |
| Received from State School Fund, ----- | 60 89 |
| | <hr/> |
| | \$2,060 89 |

EXPENDITURES.

| | |
|--|------------|
| F. O. Ellis, teacher of Grammar School, ----- | 350 00 |
| George B. Buffington, the same, ----- | 300 00 |
| Ellen F. Baker, assistant in Grammar School, ----- | 200 00 |
| Jane H. Martin, teacher of Intermediate School, ----- | 50 00 |
| Clara W. Woodbury, the same, ----- | 200 00 |
| Mary E. Ingalls, teacher of Primary School, ----- | 200 00 |
| Sarah J. Smith, teacher of Beach School, ----- | 100 00 |
| Tamson B. Harris, the same, ----- | 50 00 |
| Mary L. Huggins, teacher of Farm School, ----- | 200 00 |
| Simon Wilkins, care of Grammar school-house, ----- | 11 25 |
| Samuel Tufts, the same, ----- | 78 75 |
| Samuel Tufts, sawing and splitting wood, etc., ----- | 5 22 |
| Betsey Galeucia, care of Beach school-house, ----- | 22 00 |
| James Wood, care of Farm school-house, ----- | 5 00 |
| H. S. Cox, printing School Report, 1862, ----- | 31 75 |
| Thing & Rowe, fuel, ----- | 147 25 |
| John Washburn, charcoal, ----- | 17 50 |
| John Washburn, teaming coal, etc., ----- | 14 75 |
| W. T. Peirce, sawing and splitting wood, ----- | 2 50 |
| Otis Ingalls, sundries, ----- | 1 75 |
| James Littlefield, repairing stoves, ----- | 8 00 |
| Charles H. Sutherland, repairing clocks, ----- | 2 42 |
| Briggs Delano, repairs, etc., 1862, ----- | 21 16 |
| Briggs Delano, the same, 1863, ----- | 20 58 |
| John Washburn, carriage hire, ----- | 2 35 |
| Insurance on school-houses, ----- | 8 38 |
| William B. Chase, services as Chairman of School Committee, ----- | 43 00 |
| J. B. Clark, the same, 1862, ----- | 19 00 |
| J. B. Clark, services as School Committee, ----- | 36 00 |
| | <hr/> |
| Total, ----- | \$2,148 61 |

WAR DEPARTMENT.

RECEIPTS.

| | |
|--|------------|
| Amount of State aid reimbursed for the year ending Dec. 31, 1862, ----- | \$3,036 46 |
| Amount reimbursed for bounties paid, for the year ending Dec. 31, 1862, ----- | 6,100 00 |
| Balance Volunteer Relief Fund, 1861, ----- | 7 98 |
| Special Relief Fund, 1862, ----- | 136 00 |
| | <hr/> |
| | \$9,280 44 |

EXPENDITURES.

The families of the following named persons have received aid, through the agency of the town, the past year :—

| | |
|-----------------------------|---------|
| Joseph A. Millett, ----- | \$36 00 |
| George Horton, Jr., ----- | 104 00 |
| Edward Marsh, Jr., ----- | 144 00 |
| Edward Wilkins, ----- | 52 00 |
| Charles E. Harris, ----- | 60 00 |
| Alphonso Nesbitt, ----- | 24 00 |
| Addison Stone, ----- | 20 00 |
| Zachariah Small, ----- | 52 00 |
| Michael Burke, ----- | 104 00 |
| W. D. Hammond, ----- | 132 00 |
| E. E. Boynton, ----- | 144 00 |
| B. A. Lewis, ----- | 104 00 |
| Michael Fitzgerald, ----- | 60 00 |
| W. A. Quiner, ----- | 8 00 |
| Patrick Millon, ----- | 52 00 |
| Horace W. Wardwell, ----- | 60 00 |
| Peter A. Martin, ----- | 100 00 |
| A. A. Blaney, ----- | 4 00 |
| Joseph A. Horton, ----- | 104 00 |
| William H. Clark, ----- | 52 00 |
| George H. A. Brown, ----- | 64 00 |
| John B. Peirce, ----- | 144 00 |
| E. A. Stimpson, ----- | 84 00 |
| Fred. C. Peirce, ----- | 52 00 |
| Bartlett Shaw, ----- | 104 00 |
| John R. Merritt, ----- | 108 00 |
| Thomas H. Dennis, ----- | 16 00 |
| Charles H. Fairbanks, ----- | 52 00 |
| George W. Wilkins, ----- | 58 00 |
| | <hr/> |

Amount carried forward,

\$2,098 00

| | |
|--|-------------|
| <i>Amount brought forward,</i> | \$2,098 00 |
| William Widger,----- | 144 00 |
| George W. Alley,----- | 52 00 |
| Michael Haley,----- | 144 00 |
| Sylvester Blaney,----- | 32 00 |
| James H. Langley,----- | 20 00 |
| Henry Allen,----- | 32 00 |
| Charles O. B. Blaney,----- | 8 00 |
| Rodney Douglas,----- | 8 00 |
| James Glines,----- | 16 00 |
| Thomas McCarty,----- | 8 00 |
| Nathan B. Lewis,----- | 12 00 |
| Rienzi Phillips,----- | 36 00 |
| Richard L. Rich,----- | 32 00 |
| John Ramsdell,----- | 48 00 |
| William H. Phillips,----- | 40 00 |
| Merritt E. Porter,----- | 32 00 |
| Charles A. Ropes,----- | 16 00 |
| Richard B. Caswell,----- | 36 00 |
| George W. Watson,----- | 24 00 |
| David C. Bunting,----- | 32 00 |
| William Bowman,----- | 16 00 |
| Edward A. Blanchard,----- | 32 00 |
| Robert B. Tongue,----- | 48 00 |
| Elbridge G. Blaney,----- | 48 00 |
| John W. Brooks,----- | 16 00 |
| Edward F. Wiley,----- | 36 00 |
| John L. Seger,----- | 40 00 |
| John C. Stimpson,----- | 68 00 |
| Fred. O. Ellis,----- | 16 00 |
| John Gorham,----- | 32 00 |
| Martin O'Grady,----- | 36 00 |
| Joseph W. Glass,----- | 36 00 |
| Stephen A. Newcomb,----- | 24 00 |
| Charles H. Smith,----- | 4 00 |
| G. Dudley Blaney,----- | 48 00 |
| Leonard Blanchard,----- | 36 00 |
| Thomas Donley,----- | 32 00 |
| Caleb Stone,----- | 36 00 |
| | <hr/> |
| | *\$3,474 00 |
| Paid State Bounty Tax,----- | 3,999 81 |
| Amount of bounty reimbursed City of Boston,----- | 1,200 00 |
| | <hr/> |
| Total,----- | \$8,673 81 |

* This amount will be reimbursed by the State, if decided by the State Auditor to be correct.

POOR DEPARTMENT.

RECEIPTS.

| | |
|--|----------|
| Appropriation, ----- | \$500 00 |
| Received from the Town of Marblehead, for 1862,--- | 99 39 |
| Received from J. Wilkins, for labor of C. Scales,--- | 20 00 |
| | <hr/> |
| | \$619 39 |

EXPENDITURES.

| | |
|---|----------|
| Paid Desire Phillips, for board of Jonathan Fuller,--- | \$35 35 |
| “ Town of South Danvers, for same, ----- | 30 87 |
| “ William D. Brackett, clothing,----- | 5 12 |
| “ Sparrow Horton, repairing boots,----- | 92 |
| “ Otis Ingalls, boots, &c.. for same, ----- | 5 22 |
| “ Thing & Rowe, fuel for Mrs. J. Proctor, 2d,--- | 25 50 |
| “ Medical services for Mrs. J. Proctor, 2d, ----- | 49 60 |
| “ H. Burrows, board for same, ----- | 6 00 |
| “ J. W. P. Smith, house rent for same,----- | 10 00 |
| “ Thos. S. Bates, agent Division No. 25, supplies for same,----- | 30 00 |
| “ Lucy A. Parker, as per receipts,----- | 134 00 |
| “ funeral expenses of Cyrus Scales, as per bill of E. N. Walton, coroner,----- | 14 60 |
| “ Rufus Delano, same,----- | 4 00 |
| “ Thomas Stone, carriage hire and fares,----- | 2 20 |
| “ Thos. Stone, services as chairman of Overseers, | 15 00 |
| “ Sylvester Beers, services as Overseer,----- | 5 00 |
| | <hr/> |
| | \$373 38 |

The present board of Overseers did not accept their office until April 10th. At their request, we would state that of the above amount some \$106.00 was incurred prior to their acceptance. Of this amount \$15.87 belonged to the previous year, the balance having accrued from the commencement of the fiscal year to the time of their acceptance.

FIRE DEPARTMENT.

EXPENDITURES.

| | |
|--|---------|
| Nathaniel Galeucia, services as steward,----- | \$20 00 |
| Daniel P. Stimpson, oil, &c.,----- | 10 88 |
| Poll taxes refunded to engineers and firemen,----- | 42 00 |
| George W. Stone, glazing,----- | 1 25 |
| | <hr/> |
| | \$74 13 |

CEMETERY DEPARTMENT.

RECEIPTS.

| | |
|----------------------------------|----------|
| Received from sale of lots,----- | \$150 00 |
|----------------------------------|----------|

EXPENDITURES.

| | |
|---|---------|
| Samuel R. Bartlett, labor,----- | \$38 00 |
| Rufus Delano, expense on sale of lots,----- | 6 25 |
| Rufus Delano, use of harness,----- | 5 00 |
| | <hr/> |
| | \$49 25 |

HEALTH DEPARTMENT.

EXPENDITURES.

| | |
|---|---------|
| William B. Chase, vaccination of school children,---- | \$3 00 |
| William B. Chase, services,----- | 8 00 |
| Samuel R. Bartlett, services,----- | 3 00 |
| James E. O. Nisbett, services,----- | 3 50 |
| | <hr/> |
| | \$17 50 |

POLICE DEPARTMENT.

EXPENDITURES.

| | |
|---|---------|
| Nathaniel Galeucia, services as constable,----- | \$28 80 |
| John Washburn, carriage hire,----- | 6 00 |
| | <hr/> |
| | \$34 80 |

HIGHWAY DEPARTMENT.

RECEIPTS.

| | |
|----------------------|----------|
| Appropriation, ----- | \$500 00 |
|----------------------|----------|

EXPENDITURES.

| | |
|---|----------|
| P. Holden, cedar posts,----- | 6 50 |
| Robert Harris, labor, &c.,----- | 74 97 |
| John Washburn, labor,----- | 28 50 |
| Reuben E. Small, labor,----- | 40 20 |
| Ivory Emmons, labor and stock,----- | 104 78 |
| Samuel Kenninistan, labor,----- | 68 75 |
| George W. Phillips, labor,----- | 25 87 |
| Dennis Noonan, labor,----- | 41 25 |
| Michael Dorsey, labor,----- | 16 50 |
| Patrick Brosman, labor,----- | 6 00 |
| Andrew Chute, labor,----- | 18 00 |
| Blaney & Thing, three hundred loads gravel,----- | 15 00 |
| James M. Riggs, repairing tools,----- | 22 08 |
| John Brown, covering stone,----- | 7 20 |
| P. Holden, services as Surveyor of Highways,----- | 18 00 |
| E. G. Foster, the same,----- | 5 00 |
| | <hr/> |
| | \$498 60 |

RECAPITULATION OF APPROPRIATIONS, RECEIPTS AND EXPENDITURES.

| | |
|--|-------------|
| Selectmen's department, appropriation and receipts,--- | \$769 00 |
| School department, appropriation and receipts,----- | 2,060 89 |
| War department, appropriation and receipts,----- | 9,280 44 |
| Poor department, appropriation and receipts, ----- | 619 39 |
| Highway department, appropriation,----- | 500 00 |
| Cemetery department, receipts,----- | 150 00 |
| Miscellaneous department, appropriation,----- | 6,900 00 |
| | <hr/> |
| | \$20,279 72 |

EXPENDITURES.

| | |
|------------------------------|-------------|
| Selectmen's department,----- | \$492 37 |
| School department,----- | 2,148 61 |
| War department,----- | 8,673 81 |
| Poor department, ----- | 373 38 |
| Fire department,----- | 74 13 |
| Cemetery department,----- | 49 25 |
| Health department,----- | 17 50 |
| Police department, ----- | 34 80 |
| Highway department, ----- | 498 60 |
| Interest on notes, ----- | 1,824 50 |
| State and County tax,----- | 3,976 25 |
| | <hr/> |
| | \$18,163 20 |

SCHEDULE OF PUBLIC PROPERTY.

| | |
|--------------------------------------|-------------|
| Town House and lot, ----- | \$5,500 00 |
| Grammar School House and lot, ----- | 4,500 00 |
| Beach School House and lot,----- | 1,000 00 |
| Farm School House and lot,----- | 1,300 00 |
| Engine House,----- | 200 00 |
| Atlantic Engine, Hose Carriage,----- | 1,000 00 |
| Life-Boat House, ----- | 100 00 |
| One Hearse and House,----- | 300 00 |
| Cemetery and improvements,----- | 2,000 00 |
| | <hr/> |
| | \$15,900 00 |

Dr. TOWN OF SWAMPSCOTT in Account with WILLIAM FULLER, Collector. Cr.

| | | | |
|--------------------------------|----------------|---|----------------|
| 1864. | | 1863. | |
| To amount collected,----- | \$2 08 | By balance of taxes committed for collec- | |
| To amount uncollected,----- | 78 50 | tion in 1857,----- | \$80 58 |
| | <u>\$80 58</u> | | <u>\$80 58</u> |
| SWAMPSCOTT, February 29, 1864. | | WILLIAM FULLER, Collector. | |

Dr. TOWN OF SWAMPSCOTT in Account with JOHN W. BROOKS, Collector. Cr.

| | | | |
|--------------------------------|-----------------|----------------------------|-----------------|
| 1864. | | 1863 | |
| To amount collected,----- | \$128 36 | By balance committed,----- | \$439 52 |
| To amount uncollected,----- | 311 16 | | <u>\$439 52</u> |
| | <u>\$439 52</u> | | |
| SWAMPSCOTT, February 29, 1864. | | JOHN W. BROOKS, Collector. | |

DR. TOWN OF SWAMPSCOTT in Account with DANIEL H. MILLETT, Collector. CR.

| | | | | |
|-----------------------------|-------------------|--|---------------------------|-------------------|
| 1862. | | | 1862. | |
| To amount collected,----- | \$682 68 | | By amount committed,----- | \$986 56 |
| To amount abated,----- | 39 27 | | | |
| To amount uncollected,----- | 264 61 | | | |
| | <u> </u> | | | <u> </u> |
| | \$986 56 | | | \$986 56 |
| 1863. | | | 1863. | |
| To amount collected,----- | \$9,552 43 | | By amount committed,----- | \$11,323 62 |
| To amount abated,----- | 296 25 | | | |
| To amount discounted,----- | 216 47 | | | |
| To amount uncollected,----- | 1,258 47 | | | |
| | <u> </u> | | | <u> </u> |
| | \$11,323 62 | | | \$11,323 62 |

SWAMPSCOTT, February 29, 1864.

DANIEL H. MILLETT, Collector.

DR.

TOWN OF SWAMPSCOTT in Account with DANIEL H. MILLETT, Treasurer.

CR.

| | |
|--|----------|
| To cash paid Selectmen's orders, 1862,--- | \$631 42 |
| To cash paid Overseers' orders, 1862,----- | 180 40 |
| To cash paid Selectmen's orders, 1863,----- | 6,519 78 |
| To cash paid Overseers' orders, 1863,----- | 292 67 |
| To cash paid Interest, 1863,----- | 1,824 50 |
| To cash paid State tax, 1863,----- | 2,808 00 |
| To cash paid County tax, 1863,----- | 1,168 25 |
| To cash paid State bounty tax, 1863,----- | 3,999 81 |
| To cash paid City of Boston,----- | 1,200 00 |
| To cash paid P. Holden, note on demand,----- | 500 00 |
| To cash paid for insurance,----- | 8 38 |
| To cash paid for allotments,----- | 897 00 |
| To balance in treasury,----- | 2,033 78 |

\$22,063 99

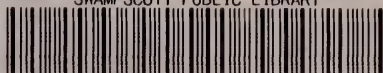
SWAMPSCOTT, February 29, 1864.

| | |
|---|----------|
| By cash in treasury,----- | \$715 70 |
| By cash from P. Holden,----- | 200 00 |
| By cash from Edward Knowles,----- | 250 00 |
| By cash from rent of Town Hall,----- | 124 00 |
| By cash from Cemetery, for sale of lots,----- | 150 00 |
| By cash from Daniel P. Stimpson, for dog licenses,----- | 45 00 |
| By cash from Town of Marblehead,----- | 99 39 |
| By cash from John Wilkins,----- | 20 00 |
| By cash from State allotments,----- | 897 00 |
| By cash from State Treasurer, State Aid reimbursed,----- | 3,036 46 |
| By cash from State Treasurer, bounty re- imbursed,----- | 6,100 00 |
| By cash from Massachusetts School Fund,----- | 60 89 |
| By cash from William Fuller, taxes, 1857,----- | 2 08 |
| By cash from John W. Brooks, taxes,----- | 128 36 |
| By cash from Dan'l H. Millett, taxes, 1862,----- | 682 68 |
| By cash from Dan'l H. Millett, taxes, 1863,----- | 9,552 43 |

\$22,063 99

DANIEL H. MILLETT, Treasurer.

SWAMPSCOTT PUBLIC LIBRARY



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